

declared unconstitutional. That is the U.S. Supreme Court. Now we do have an opinion on this one. Basically, the Attorney General simply ducked the question and said, go to court and find out. One has to suspect that it may have been the motivation of the Revenue Department that suggested the opinion come that way, but, of course, we don't know. There is one other state, however, that did attempt almost an identical law. That state was and is South Dakota. Governor Jankelow was supporting it vigorously. However, you should be aware of the fact that that law, that proposal in South Dakota was recently killed. Bottom line, there is not a single state in the United States that either attempts this now or has been able to enforce such a thing. It is claimed that this is a revenue producer. That is the argument for the bill. Supposedly anywhere from \$1.00 up to \$1 million of taxes will be produced. I think the variation of what can be produced is the best proof of just how vague this whole situation is. It is possibly and probably an uncollectible tax. Now Senator Hefner says, well, we are going to have a list, they've got to provide a list. Maybe some of you remember, in recent years, a lot of federal legislation specifically allowing you, the individual, specifically allowing you to say, I don't want my name on lists that are sold or mailed or provided to third parties. That is a right you, as a citizen, have. So you are playing around with the whole right to privacy issue. Maybe you ordered the particular goods, Playboy Magazine, I don't know, or some other thing because you didn't want somebody to know exactly what came into your mailbox or exactly what you were receiving. Under this system the only way you are ever going to be able to enforce this effectively is to invade an individual's privacy and try to determine what they bought, when they bought it, how much they paid, which gets us to another thing, how much we are talking about in dollars. The average mail order sale, about 70 percent of them, about 70 percent of them are under \$30. So you are talking about, what, trying to collect \$1.00 of tax on the average sale, and I rather suspect you'll spend \$2.00 trying to collect your \$1.00. Now if no other state has been able to do it, don't you think that we are going to have difficulty also? Don't you think it is going to be a pretty difficult tax to collect, if it is even remotely constitutional? Senator Hefner wants to get an additional \$1 million. I can give it to him. I can give it to him here and now on a tax that already is collected and it is legal. It is already collected.